

NATIONAL UNIVERSITY



Third Year Syllabus Department of Management

Four Year B.B.A. (Hounors) Course
Effective from the Session : 2013– 2014

National University

Subject: Management

Syllabus for Four-Year BBA Honours Course
Effective from the Session: 2013-2014

Year-wise Papers and marks distribution.

Third Year

Paper Code	Paper Title	Marks	Credits
232601	Operations Management	100	4
232603	Business Statistics (In English)	100	4
232605	Organizational Behavior	100	4
232607	Taxation in Bangladesh	100	4
232609	Insurance & Risk Management	100	4
232611	Company Law	100	4
232613	Management Accounting (In English)	100	4
232615	Marketing Management	100	4
	Total =	800	32

Detailed Syllabus

Paper Code: 232601	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	OPERATIONS MANAGEMENT		

1. **Operations management:** Definition – Functions – Transformation process – Lifecycle approach – Relations with other specialties – Historical development.
2. **Operations strategy:** Corporate strategy – Market analysis – Competitive priorities – Services strategy – Manufacturing strategies – Mass customization.
3. **Product design and process selection:** Product design and development sequence – Origin of the product idea – Process selection – Process automation – Process flow design – Service system design matrix – Service blueprinting.
4. **Capacity:** Location and layout.
5. **Quality management:** Role – Elements of TQM – Cost – Planning and control tools – SPC.
6. **Inventory systems:** Definition – Purposes – Types – Costs – Independent versus dependent demand – Basic model types – EOQ – MRP – Purposes – Objectives, and philosophy – Master production schedule – capacity requirements – Manufacturing resources.
7. **Job design:** Reengineering and work measurement.

8. **Operating decisions:** Aggregate planning – Resource planning – Linear programming – Forecasting – Scheduling – Lean systems – Supply chain management.
9. **Operations Management in Bangladesh:** Nature of manufacturing and services in Bangladesh with special reference to small and cottage industries, management practices in ready – made garments sector, types and quality of support services available.

Books Recommended:

1. Krajewski and Ritzman : Operations Management
 2. Chase and Aquilano : Production and Operations Management
 3. Panneerselvan : Production and Operations Management
- (Further references may be given by the Paper teacher)*

Paper Code: 232603	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	Business Statistics (In English)		

1. **Introduction:** Definition, Importance and scope, Limitations, Types of Statistical Methods, Data, Types of data, Sources of data. Classification of data, Organizing data Using data array, Tabulation of data, graphical presentation of data, types of diagrams.
2. **Measures of Central Tendency:** Objectives of averaging, Requisites of a measure of central Tendency, Measures of Central tendency, Mathematical averages, Geometric mean, Harmonic mean, Averages of position, partition values, Mode, Relationship between mean, median, and mode-comparison between measures of central tendency.
3. **Measures of dispersion:** Significance of measuring dispersion-classification of measures of dispersion-distance measures-average deviation measures. Measures of Skewness and Kurtosis.

- 4. Probability and probability distributions:** Concepts of probability-definition of probability-combinations of permutations-Rules for probability and algebra of events-Bayes' Theorem-Probability distributions-expected value and variance of a random variable-Discrete Probability distributions-continuous probability distribution.
- 5. Sampling and Sampling distributions:** Reasons of Sample Survey-Population parameters and sample statistics-Sampling Methods-Sampling distributions-Sampling distribution of Sample mean-Sampling distribution of sample proportion.
- 6. Hypothesis Testing:** General procedure for Hypothesis Testing-Direction of the Hypothesis Test-Errors in Hypothesis Testing-Hypothesis Testing for Single population mean-Hypothesis Testing for difference between two population means-Hypothesis testing for single population proportion-Hypothesis testing for population mean with small samples-Hypothesis testing based on F-Distribution.
- 7. Correlation and Regression Analysis:** Significance of measuring correlation-Correlation and causation-Methods of correlation Analysis-Spearman's Rank correlation coefficient. Understanding Regression analysis and its advantages-Parameters of Simple linear Regression model-Methods to determine Regression coefficients.
- 8. Forecasting and time series analysis:** Understanding Forecasting-Forecasting Methods-Time series analysis-time series decomposition Models-Trend projection methods- Quantitative forecasting methods-Measurement of

Seasonal effects-measurement of cyclical variations-Residual Method-Measurement of Irregular variations.

9. Index Number: Understanding index number-types of Index numbers-Characteristics and Uses of index numbers-Methods for construction of Price indexes-unweighted price indexes-weighted price indexes-Quantity or Volume indexes-Value indexes-Tests of Adequacy of Indexes-Chain Index-Consumer Price indexes.

Books Recommended:

1. Bruce L, Bowerman, Richard T.O. Connel, Michael L, Hand : *Business Statistics in Practice*
2. Dr. Md. Rafiqul Islam, Business Statistics.

Paper Code: 232605	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	ORGANIZATIONAL BEHAVIOR		

1. **Introduction and overview:** Definition-Nature and importance of organizational behavior-Individual behavior and its element-Fundamental element of organizational behavior-Social system.
2. **Causation in behavior:** The stimulus-The organism-The concept of interaction between S and O.
3. **Conflict in organisation:** Industrial conflict-Organizational conflicts at the individual and group level-Organizational reaction to conflicts at the individual and group level-Organisational reaction to conflict-Inter organisational conflict.
4. **General principles of personnel Testing:** The use of psychological test in industry-The types of best aptitude tests and achievement tests.
5. **Frustration:** The symptoms of frustration- Dealing with frustration
6. **Motivational theories:** The classical model-Two factor theory-Equity theory-Multiplicative theory- Maslaw`s need priority-Job satisfaction.

7. **Leadership in organisation:** Leadership traits and characteristics-Personality factors-Situation factors-Interaction of personality and situation factors-Leadership effectiveness-Theories and research.

8. **Management development and training:** A system view-The group for organisational effectiveness-Types of training-Evaluation of training Programs.

Books Recommended:

James G. March : Organization
and Herbert A.
Simon

W. T. Greenwood : Management and Organization Behavior Theories

Keith Davis : Human Relation at Work: The Dynamics of Organization
Behavior

Vikrom Bisen & : Industrial Psychology (New Age International Publishers)
Priya:

J. Tiffin and J. Mc. : Industrial Psychology
Cormick

Paper Code: 232607	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	TAXATION IN BANGLADESH		

1. Theory of Taxation:

Taxation– An Introduction: Public Finance and Tax as a Source of Public Revenue, Other Sources of Public Revenue vs. Taxation, Public Finance vs. Private Finance, Importance of Public Finance, Definition of Tax, Characteristics of Tax, Objectives of taxation, Principles of taxation, Characteristics of a Good Tax.

Incidence of Taxes: Impact, Incidence and Effect of a Tax– Shifting of Tax Incidence– Demand and Supply Theory of Tax Shifting– Additional Factors Influencing Tax Shifting – General Effects of Taxation.

Classification and Choice of Taxes: Classification Taxes (on the basis of: Number of taxes, Impact and incidence of taxes, Structure of tax-rates, Subject-matter of taxes, Elasticity of taxes, Classification of tax-bases, Increase or decrease in public revenue, Single-point vs. Multiple-point taxes, and Collector of taxes); Choice of Taxes between Proportional and Progressive taxes, Choice of Taxes between Direct and Indirect taxes; Tax Structure in Bangladesh

2. Business Taxation– An Introduction: Business Enterprises as a Taxpayer (Sole-proprietorship, Partnership, and Company), Pass-Through vs. Non-Pass-Through Entities, Legal Taxpayer vs. Real Taxpayer.

3. Income Tax:

Introduction to Income Tax: Income Tax– Meaning, Nature, Importance in respect of Contribution to Internal Resource Mobilization– Historical Perspective of the Income Tax Ordinance, 1984 – Statutory Definitions of Important Terms.

Income Tax Authorities: Administrative and Judicial Authorities– appointment, organization structure, power and functions– Taxes Appellate Tribunal– Registered Income Tax practitioner.

Charge of Income Tax: Basic Principles, Systems (Conventional Exemption Limit versus Filing Threshold)– Sources of Income Tax Laws.

Computation of Total Income: Types of Assessee's– Scope of Total Income on the basis of Assessee's Residential Status– Income deemed to accrue or arise in Bangladesh– Deemed Income (unexplained investment etc.)– Non-Assessable Income– Income under Specific Heads (Salaries, Interest on Securities, Income from House Property, Agricultural Income, Income from Business or Profession, Share of Income from Firms, Income of Spouse or Minor Child, Capital Gains, Income from Other Sources, and Foreign Income)– Set-off and carry-forward of losses.

Procedure of Assessment: Filing of return of income and Supporting Statements and Documents. Assessment of Tax: Provisional Assessment, Assessment on correct return, Universal Self-Assessment, Spot Assessment, Assessment after hearing, Assessment on the basis of a Chartered Accountant's Report, Best-judgment Assessment, Presumptive Assessment– Other issues in assessment: Assessment in cases of discontinuation of or succession to business, Assessment for outgoing persons and deceased persons, Assessment of escaped income, Limitations for assessment– Tax audit.

Rates of Taxes: Tax Rate on Capital gains and Income from winnings– Tax rate on other income of individuals, firms and companies– Tax Rate on non-resident's income, Imposition of Surcharge.

Investment Tax Credit, Tax Rebate and Tax Relief: Rate of investment tax credit, Investment allowance items and maximum limit– Tax credit on Small or Cottage Industries– Tax-free income and tax credit– Tax relief for avoiding double taxation.

Payment, Refund and Recovery: Four ways of Tax payment: Tax deducted at source (TDS), Advance payment, Payment on the basis of return and payment on notice of demand, Tax Recovery– TDS as the Final discharge of tax liability (sec. 82C).

Individual Assessment: Assessment covering all heads of income excluding share of firm's income– Clubbing of Income.

Taxation of Partnership Firms: Set-off and carry-forward of losses by firm– Assessment of firms– Allocation firm's income among partners– Partners' total income including share of firm's income– Assessment in case of change in firm's constitution and in case of constitution of new successor firm.

Corporate Taxation: Definitions of Company and related terms– Determination of Total Income– Tax Rates and Tax Rebates.

Provident, Superannuation, Pension and Gratuity Funds: Kinds of Provident Fund (PF): General, Contributory and Recognized– Privilege of Recognized PF– Approved Superannuation, Pension and Gratuity Funds.

Liabilities in Special Cases: Liabilities of representatives, agents, firms, association of persons, partners, directors, liquidators, etc.

Appeals And References: Appeal to Appellate Joint Commissioner of Taxes or Commissioner of Taxes (Appeals), Appeal to Taxes Appellate Tribunal, Reference to High Court Division and Appellate Division– Alternative Dispute Resolution (ADR).

Miscellaneous Issues: Default and Penalty– Offence and Prosecution– Methods of Accounting– Filing of Return of Withholding Tax– Filing of Annual Information Return– Tax Avoidance– Bond Washing Transactions. Tax-holiday Scheme: Industrial undertakings, Physical infrastructural facility and Cooperative society.

4. Other Taxes in Bangladesh:

Value-Added-Tax (VAT): Important terms– Exempted Goods and Services– Output tax– Input Tax– Tax period– Taxable Goods– Invoice– Manufacturers– VAT Authorities. Imposition of VAT– Determination of Value for VAT– Methods and Time of VAT payment– Supplementary Duty– Turnover Tax– Tax Rebate– Registration of manufacturers Delegated powers– Appointment VAT officials–offence and penalties– Confiscation– Appeal–Revisions– Recovery of claims– Alternative Dispute Resolution.

Customs Duty: Nature– Scope and importance– Goods Dutiable– Goods Prohibited– Various Duties under the Customs Act– Rates of Duties– Tax Points and Valuation Bases for Customs Duty– Duty-Drawback and Exemptions– Pre-shipment Inspection Authority – Assessment– Penalties and Offences– Customs Authority– Appeals and References– Alternative Dispute Resolution.

Excise Duty: Nature– Scope– Services Dutiable– Rates of Duties– Assessment.

Gift Tax: Charge of Gift Tax– Definition and Characteristics of Gift– Gifts to include certain transfer– Exemptions from Gift-tax– Determination of the

value of Gifts– Return of Gifts– Rates of Gift-tax– Penalty and Prosecution– Assessment procedures– Gift-tax Authorities.

Other Taxes and Duties: Narcotics and Liquor Duty– Non-Judicial Stamp– Land Revenue.

Books Recommended :

1. Bala, S.K. and Others, Tax Laws with Professional Practice.
2. H.L. Bhatia: *Public Finance*, Vikas Publishing House Pvt. Ltd.
3. GOB (Government of Bangladesh): *Income Tax Manual, Part I– Income Tax Ordinance, 1984 and Income Tax Manual, Part II– Income Tax Rules, 1984.*
4. GOB: *Value Added Tax Act 1991 and Value Added Tax Rules 1991*
5. GOB: *Gift Tax Act 1990*
6. GOB: *Customs Act 1969*
7. GOB: *Excise and Salt Act 1944*
8. GOB: *Finance Acts/ Ordinances.*
9. MCCI (Metropolitan Chamber of Commerce and Industry): *Summary of Bangladesh Taxation Rules.*

Paper Code: 232609	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	INSURANCE AND RISK MANAGEMENT		

1. **Introduction:** Origin and history-Definition-Nature-Scope-Role and social values of insurance – Insurance contracts-Principles-Essentials of and insurance contract.
2. **Life Insurance:** Life insurance contract-Kinds of policies and annuities-Procedure of effecting life assurance-Claims and settlement-Procedures-Premium – Premium plans- Computation of net single premium- Mortality rate Reserve-Calculation of reserve- Surplus and its distribution.
3. **Marine Insurance:** Subject matters-Marine insurance contract-Types and policies- Marine Losses-claims and settlement.
4. **Fire Insurance:** Fire insurance contract – Claims and settlements – Reinsurance.

5. **Miscellaneous Insurance:** Group insurance- Personal insurance Accident Insurance: Automobile insurance.
6. **Risk:** Definition-Classification-Insurance as a device for handling risk-Objectives of risk management – Peril-Hazard.
7. **Insurance Business in Bangladesh:** Present pattern of insurance industry-Jiban Bima Corporation- Sadharan Bima Corporation-Postal Life Insurance – American Life Insurance Company- Other private Insurance Companies.
8. **Insurance for small business:** Property insurance-Firect Lessees-Less of income-Burglary and robbery-Employee dishonesty liability insurance-General, auto, professional and workers compensation.
9. Insurance organization: Types and selection of insurer' s company-Financial operations-Training and education.

Books Recommended:

1. R. J. Mehr and E commeck, Principles of Insurance, Richard D. Irwin Inc., Homewood, Illinois.
2. H. S. Denengerg, R. D. Ejlers and G. W. Harfman, Risk and Insurance, Rprntice Hall International Inc., Englewood Cliffs, USA.
3. C.A. Klinc, J.J. Melone, H.W. Snider and J.B. Maclean, Life Insurance, McGrae-Hall Book Company, N,J. USA.
4. M. N. Mishara : Insurance Principles and Practices
5. Azizul Haq Chawdhuri : Elements of Insurance

(Further references may be given by the Paper teacher)

Paper Code: 232611	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title	Company Law		

1. **Introduction:** background and evolution of company law in the sub-continent – the company – Definition – Features and classification of companies – Formation and incorporation of a company – law and procedures.
2. **Memorandum and Articles of Association.**

3. **Prospectus.**

4. Share Capital: Application – allotment – types of shares – debenture – premium – discount – right issue – convertibility – alteration of share capital – bonus share – share – split.

5. **Share Certificate and Share Warrant:** Definition – content – issue – surrender etc. membership and maintenance of register etc., transfer and transmission of shares and debentures – forfeiture of shares.

6. **Company Management and Administration:** Directors – qualifications – appointment – removal managing agent – duration – investigation – remuneration.

7. **Meetings:** Board’ s meeting – frequency – notice – agenda – quorum – resolution – general meetings – types – law and procedure – resolutions and minutes.

8. **Borrowing Powers and Methods:** Pledges – hypothecation – mortgage – floating charge.

9. **Winding-Up of Companies :** Meaning – modes – consequences etc.

Books Recommended:

1. Mofizul Islam : Principles of Commercial Law
2. Arun Kumer Sen and Jitendra Kumar Mitra : Commercial Law and Industrial Law
3. M.C. Kuchhal : Mercantile Law
4. Govt. of Bangladesh : Companies Act, 1994

(Further references may be given by the Paper teacher)

Paper Code: 232613	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	MANAGEMENT ACCOUNTING (In English)		

1. **Introduction:** Definition of Management Accounting and Its Relation with Financial and Cost Accounting, Management Accounting and Decision Making, Importance of Ethics, Management Accounting in Service and Nonprofit Organizations, Cost-Benefit and Behavioral Considerations, Management Process and Accounting, Planning and Control for Product Life Cycles and the Value Chain, Career Opportunities in Management Accounting, Changes in Business Processes and Management Accounting, Management Accounting Profession.
2. **Cost Concepts and Classifications:** General Cost Classifications- Cost Classifications on Financial Statements - The Flow of Cost in a Manufacturing Company- Cost Classifications Predicting Cost Behavior- Cost Classifications for Decision Making.

3. **Absorption and Variable Costing:** Variable and Absorption Costing, Variable vs. Absorption Costing: Operating Income and Income Statements, Absorption Costing and Performance Measurement, Comparing Inventory Costing Methods: Absorption, Variable, & Throughput/Super-Variable Costing, and Actual, Normal & Standard Costing; Denominator-Level Capacity Concepts and Fixed-Cost Capacity Analysis, Choosing a Capacity Level for different purposes, Planning and Control of Capacity Costs.
4. **Cost-Volume-Profit Relationships:** Identifying Resources, Activities, Costs, and Cost Drivers, Variable and Fixed Costs, CVP Analysis: Computing the Break-Even Point (BEP), Graphing the BEP, Changes in Fixed Expenses, Changes in Unit Contribution Margin, Target Net Profit and an Incremental Approach, Multiple Changes in Key Factors; Additional Uses of CVP Analysis: Best Cost Structure, Operating Leverage, Margin of Safety, Contribution Margin and Gross Margin; Nonprofit Application of CVP Analysis, Sales-Mix Analysis, Impact of Income Taxes.
5. **Relevant Costs for Decision Making:** Management' s Decision-making Process-Identifying Different Costs and Benefits- Different Costs for Different Purposes-The Incremental Analysis Approach-Types of Incremental Analysis- Accept an Order at a Special Price-Make or Buy-Sell or Process Further-Retain or Replace Equipment- Eliminate an Unprofitable Business Segment-Allocate Limited Resources.
6. **Budgeting and Budgetary Control:** Budgets and the Organization; Potential Problems in Implementing Budgets, Planning Horizon (Strategic Plan and Long-Range Planning); Types of Budgets: Master Budget (Pro Forma Statements) and Continuous Budgets (Rolling Budgets); Components of a Master Budget: Operating Budget/Profit Plan (Sales budget, Purchases budget, Cost of goods sold budget, Operating expenses budget, Budgeted

income statement), and Financial budget (Capital budget, Cash budget, Budgeted balance sheet); Preparing the Master Budget; Activity-Based Master Budgets (Functional Budgets and Activity-Based Budgets)..

7. **Flexible Budget:** Flexible Budget and Fixed Budget-Characteristics of Flexible Budget-Advantages of Flexible Budget-Segregation of Semi-variable Cost-Preparation of Flexible Budget.
8. **Standard Costing:** Concepts-Standards and Budgets-Advantages of Standard Costing-Analysis of Material, Labor and Overhead Variances.

Books Reference:

1. C. T. Horngren, G. L. Sundem, W. O. Stratton, J. Schatzberg, and D. Burgstahler. *Introduction to Management Accounting* (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall.
2. Ray H. Garrison, Eric W. Noreen, and Peter C. Brewer. *Managerial Accounting* (Latest Edition). Boston: McGraw-Hill & Irwin.
3. Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan. *Cost Accounting: A Managerial Emphasis* (Latest Edition). Upper Saddle River, New Jersey: Prentice Hall.

Paper Code: 232615	Marks: 100	Credits: 4	Class Hours: 60 hrs.
Paper Title:	MARKETING MANAGEMENT		

1. **Defining Marketing for the 21st Century:** Definition of Marketing Management, Key Customer Markets, Core Concepts of Marketing Management, Marketing Management Tasks.

2. **Developing Marketing Strategies and Plans:** Phases of Value Creation and Delivery, Value Chain, Core Business Processes, Characteristics of Core Competencies, Holistic Marketing, Marketing Plan, Levels of a Marketing Plan, Corporate Headquarters' Planning Activities, Corporate Culture, SWOT Analysis, Porter' s Generic Strategies, Marketing Plan Contents.
3. **Analyzing Consumer and Business Markets:** Analyzing Consumer Markets (Consumer Behaviour, Factors Influencing Consumer Behavior, Psychological Processes Influencing Consumer Responses to the Marketing Program, Consumers' Purchasing Decisions, Mental Accounting)– Analyzing Business Markets (Business Market and its Difference from Consumer market, Participates in the Business-to-Business Buying Process, Business Buyers' Decision-Making, Build Strong Relationships with Business Customers, Buying by Institutional Buyers and Government Agencies).
4. **Identifying Market Segments and Targets:** Different Levels of Market Segmentation, Divide a Market into Segments, Requirements for Effective Segmentation, Segmenting for Business Markets, Steps in Segmentation Process, Effective Segmentation Criteria, Porter' s 5 Forces Model.
5. **Building Strong Brands: *Creating Brand Equity*:** Brand, the Role of Branding, Brand Equity, Building, Measuring and Managing Brand Equity; *Crafting the Brand Position:* Developing and Establishing an Effective Brand Positioning in the Market, Brand Differentiation Strategies, Means of Differentiation; *Competitive Dynamics:* Expanding the Total Market, Protecting Market Share, Market Challenger Strategies, Market Follower Strategies, Market Nicher Strategies, Product Life Cycles.

6. **Setting Product Strategy:** Products, Classification of Products, Differentiating Products, Product Design, Factors Affecting a Good Design, Building and Managing Product Mix and Product Lines, Combine Products to Create Strong Co-Brands or Ingredient Brands; Packaging, Labeling, Warranties, and Guarantees as Marketing Tools.
7. **Designing and Managing Services:** Definition and Classification of Services, Difference of Services from Goods, New Services Realities, Achieving Excellence in Services Marketing, Improving Service Quality, Improving Customer Support Services.
8. **Developing Pricing Strategies and Programs:** Common Pricing Mistakes, Processing and Evaluating Prices by Consumers, Setting Prices Initially for Products or Services, Adapting Prices to Meet Varying Circumstances and Opportunities, Initiating a Price Change, Responding to a Competitor's Price Challenge.

Books Recommended:

1. Philip Kotler and Kevin Keller. *Marketing Management* (Latest Asian Edition). Upper Saddle River, New Jersey: Prentice Hall.
2. Philip Kotler and Kevin Keller. *Framework for Marketing Management* (Latest Edition). Upper Saddle